OCT 2 7.2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

10/736,282

Inventor(s)

Hiroshi Nakahata et al.

Filed

December 15, 2003

Art Unit

3761

:

Examiner

Melanie Jo Hand

Docket No.

AA556C

Confirmation No.

4285

Customer No.

27752

Title

Absorbent Article Having Extensibility At Waist Panel

AMENDMENT AFTER 2ND OFFICE ACTION UNDER 37 CFR §1.112

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

INTRODUCTORY REMARKS

In response to the Office Action of July 27, 2006, please consider the following remarks, amend the above-identified application as follows and reconsider the application. Additionally, Applicant would like to thank the Examiner for her courteousness and helpfulness during the telephone conversation of October 27, 2006.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.

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TO: Mail Stop Amendment - United States Patent and Trademark Office

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FACSIMILE TRANSMITTAL SHEET AND

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I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office on <u>October 27, 2006</u>, to the above-identified facsimile number.

Clay L. Mt. (Signature)

Listed below are the item(s) being submitted with this Certificate of Transmission:**

1) Response to Office Action of 7/27/06 (7 pages)

Number of Pages Including this Page: 8